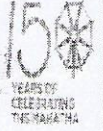




कार्यालय, रक्षा लेखा नियंत्रक  
 उदयान विहार, नारंगी, गुवाहाटी-781171  
 OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS  
 UDAYAN VIHAR, NARANGI, GUWAHATI-781171  
 Tel No. 0361-2640394, 2641142 Fax No .0361-2640204 Email – cda-  
 guw@nic.in



No. O&amp;M/TRG/203/In House/Vol-XV

Dated: 12/09/2019

**MOST IMPORTANT CIRCULAR NO.-85**

**Subject:-** Training for developing competencies for the staff posted newly in LAO offices w.e.f. 26/09/2019 to 27/09/2019.

\*\*\*\*\*

As per In house Training Calendar for the year 2019-20 (Srl No.17), it has been decided by the Competent Authority to conduct a two(02) days Training Course on the above subject in the Training Hall, M.O. CDA Guwahati as per **Annexure-A** on 26<sup>th</sup> and 27<sup>th</sup> September, 2019. The participants of MO CDA Guwahati and sub offices as per **Annexure-B** are detailed to attend the ibid training course.

*Sd/-*  
 (Dr. K. Lalbiakchhunga, IDAS)  
 Dy. Controller

**Copy to: -**

1. The Officer- in- Charge

For information with a request to detail the nominated staff to attend the above training course on 26<sup>th</sup> and 27<sup>th</sup> September, 2019 in MO CDA Guwahati.

2. Faculty Members

For information. You are requested to prepare hand outs /lecture notes on the subject assigned and may please be sent to this section well in advance to distribute the same amongst the trainees. The assigned course module is attached as per **Annexure-A**.

3. The Officer in Charge  
AN-I/A & AN-IC Sec. (Local)

For information please.

4. The Officer in Charge AN-IV Sec (Local)

For necessary seating arrangement and to provide Note pad & Ball pen to the participants for Fifteen (15-approx) in the Training hall on 26<sup>th</sup> and 27<sup>th</sup> September, 2019 and also to provide Tea and Snacks to the participant and faculty members during Tea Break.

5. The Officer in Charge EDP Sec (Local)

With a request to upload on the Website please of CDA Guwahati.

*S. Paul*  
 (S. Paul)

Accounts Officer (O&amp;M)

**ANNEXURE-A**

COURSE TITLE:- Training for developing competencies for the staff posted newly in LAO offices w.e.f. 26/09/2019 to 27/09/2019.

TRAINING SCHEDULE:- There will be 4 sessions every day each for 75 minutes as under:-

Session I - : 10.15 hrs to 11.30 hrs  
 Session II - : 11.45 hrs to 13.00 hrs  
 Session III - : 14.30 hrs to 15.45 hrs  
 Session IV - : 16.00 hrs to 17.15 hrs  
 Tea Break: 11.30 hrs to 11.45 hrs & 15.45 hrs to 16.00 hrs.

**Venue: - Training Hall, MO CDA Guwahati.**

Date	Session	Subject	Faculty
26/09/2019	1 <sup>st</sup> Session	Introduction of Internal Audit in Defence and its significance as management tool for system improvement. New functional paradigm for Internal Audit in DAD.	Shri M Ghosh, SAO MO CDA Ghy
	2 <sup>nd</sup> Session	Esisting Internal Audit Set up & Procedures.Organisation Structure of Army /MES, Scope of Local Audit	Shri Najrul Islam, AO LAO(A) Guwahati
	3 <sup>rd</sup> Session	<ul style="list-style-type: none"> <li>• Duties and responsibilities of LAOs Office.</li> <li>• Verification of Castings, Closing and Opening Book balances</li> <li>• Linking, Pairing ,Schedules and TOP List.</li> <li>• Consignor's LAO and Consigne's LAO.</li> </ul>	Shri V K Seth, AAO LAO 222 ABOD
	4 <sup>th</sup> Session	<ul style="list-style-type: none"> <li>• Audit of Accounts</li> <li>• Receipt &amp; Expenditure and Sanction.</li> </ul>	Shri Abhijit Dey, AAO MO CDA Guwahati
27/09/2019	1 <sup>st</sup> Session	<ul style="list-style-type: none"> <li>• Audit of various Army Units, Live Store Depots</li> <li>• Ration Accounts</li> <li>• MT &amp; Railway Warrant</li> </ul>	Shri Abhijit Dey, AAO MO CDA Guwahati
	2 <sup>nd</sup> Session	<b>Communication</b> <ul style="list-style-type: none"> <li>• How do clients view Auditors</li> <li>• Need of Good relation</li> <li>• Gathering information &amp; Evidence</li> <li>• Writing effective Audit Report</li> </ul>	Shri M H Laskar, SAO MO CDA Guwahati
	3 <sup>rd</sup> Session	<ul style="list-style-type: none"> <li>• Loss Statement; Processing of Loss Statement</li> <li>• Raising, pursuing and settlement of Audit Objection</li> <li>• Waiver of Audit Objections</li> <li>• LTAR/LTAN</li> <li>• Annual Audit Certificate</li> </ul>	Shri Swapan Barua, AO AO GE Narangi
	4 <sup>th</sup> Session	Interactive Session discussion on point's presentation by Faculties and Case Studies etc.	Shri M Borah, AO IA Section MO CDA Guwahati

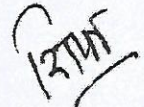


(S Paul)  
Accounts Officer (O&M)

**Annexure-'B'**

Training for developing competencies for the staff posted newly in LAO offices w.e.f. 26/09/2019 to 27/09/2019.

Sl. No.	Name	A/c No.	Desig	Section/Office
1.	Shri Samar Sarkar	8346870	SA	LAO (A) Guwahati
2.	Shri Rakesh Kumar	8342455	SA	LAO (A) Narangi
3.	Shri Debashish Sarkar	8330202	SA	LAO (A) Narangi
4.	Shrij Niloy Parkait	8339403	SA	LAO (A) Narangi
5.	Shri Debashish Bhattacharya	8331735	SA	LAO 222 ABOD
6.	Shri John Jolen Bage	8339407	SA	LAO 222 ABOD
7.	Shri Amit Anand	8342472	SA	ALAO 313 Coy ASC (SUP)
8.	Shri N K Mishra	8328861	SA	ALAO 313 Coy ASC (SUP)
9.	Shri Amit	8348734	Aud	LAO 222 ABOD
10.	Shri Jitendra Singh	8348739	Aud	LAO 222 ABOD
11.	Shri Shadab Rahber	8348732	Aud	IA Section MO Guwahati
12.	Shri Manoj Kumar	8339371	Aud	IA Section MO Guwahati
13.	Shri Mukesh Kumar	8339410	Aud	LAO (A) Jorhat
14.	Shri G K Das	8331681	Clk	LAO (A) Shillong
15.	Shri Rajdeep Bhattacharjee	8348826	Clk	LAO (A) Silchar



(S Paul)  
Accounts Officer (O&M)